Government of Madras

REVENUE DEPARTMENT

G.O. No. 2138, 18th August 1939

Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna and Roya channels and the Kamalapuram tank—Water-cess on lands previously under irrigation—Levy—Orders passed.

Back papers

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Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna and Roya channels and the Kamalapuram tank—Water-cess on lands previously under irrigation—Levy—Orders passed.

READ—the following papers :—

I

Petition from Sri C. KRISTAMURTHI GOUD and others, ryots of Hospet, to the Minister for Revenue, dated 6th April 1937.

I own dry inam lands, S. Nos. 100 and 124 in 84, Gudi Obalpur village in Hospet taluk, Bellary district. This land is being raised with wet crops such as paddy and sugarcane for the past 25 years. The usual permission for irrigation of this land for fasli 1346 was granted to me in February 1936 and the land was accordingly irrigated and raised with the wet crops (paddy). There was never a paucity of supply in this source of irrigation and there was no difficulty to irrigate my land for the last so many years and the new scheme of supplementing the original source of irrigation does not materially help me. As usual tirvajasti assessment of Rs. 4 and Rs. 6 per acre should have been charged. But to my surprise I learnt that it is charged at Rs. 10 and Rs. 15 per acre this year under the orders of the Government. This order was not properly published, as such I was not aware of this notification.

I humbly request your benign Government to hold an enquiry into the matter and restore old rates of Rs. 4 and Rs. 6 per acre and to keep the order for collection of water-cess at enhanced rate in abeyance pending detailed enquiry. For which act of kindness I shall feel highly grateful.

II

Proceedings of the meeting of the ryots of Shrotriyam Singanathanahalli held on 5th May 1937 at the Town Reading Room, Hospet, under the Presidentship of Sri M. Raghavendra Rao, B.A., B.L., Pleader, Hospet.

I. This meeting of the ryots of Shrotriyam Singanathanahalli (No. 81), Hospet taluk, Bellary district, is of opinion—

(*a*) That the enhancement of water-cess from Rs. 4 and Rs. 6 to Rs. 10 and Rs. 15 per acre for first irrigated crop and an irrigated dufasal crop respectively is highly unjust and unwarranted as the lands of the village never suffered from scarcity of water-supply and as the village does not derive additional benefit from the new scheme of Raya channel extension which is more a protective one than productive one.

(*b*) That the proposed enhancement was not duly published as the village is depopulated and no notice was served on the ryots concerned.

(*c*) That the enhanced rates are prohibitive as they are higher than the wet rates, obtaining in the village the wet rates being Rs. 4–4–0.

(*d*) That the interest calculated on the outlay is excessive.

II. This meeting requests the Government to hold an enquiry into the matter and restore the old rate and to keep the order for collection of water-cess at enhanced rate in abeyance pending detailed enquiry.

III. This meeting authorizes Sri V. Sivarama Bhat to communicate the above resolutions to the authorities concerned.

III

Telegram from the ryots of Kamalapuram and Malpangudi, Hospet taluk, to the Chief Secretary to Government, dated 13th May 1937.

G.O. 2592, dated 13th December 1934, suddenly enforced—Mahajars, resolutions submitted. Enhanced water-rates highly exhorbitant and killing. Pray stay collections.

Telegram from the ryots of Shrotriyam Singanathanahalli, Gudi Oblapuram, Kalaghatta, Amaravathi and Chittawadagi, Hospet taluk, to the Chief Minister, Madras Government, dated 15th May 1937.

G.O. 2592, dated 13th December 1934, suddenly enforced. Mahajars, resolutions submited. Enhanced water-rates highly exhorbitant and killing. Pray stay collection pending enquiry.

V

Memorandum No. 2020-F/37-1, Revenue, dated 31st May 1937.

[Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna channel, Roya channel and Kamalapuram tank—Levy of water-cess—Telegrams from the ryots of the Hospet taluk, dated the 13th and 14th May 1937.]

Copies of the telegrams received from certain ryots of the Hospet taluk, Bellary district, on the subject mentioned above are forwarded to the Board of Revenue for remarks. Certain petitions and resolutions on the subject copies of which are stated to have been sent to the Board have also been received.

2. In G.O. No. 2592, Revenue, dated 13th December 1934, the Government issued rules for the levy of water-cess for the irrigation of crops in the Hospet taluk of the Bellary district with water from the Basavanna channel (including the extension channel), the Raya channel and the Kamalapuram tank. Under rule III of these rules only concessional rates of water-cess will be levied during the initial years of irrigation. In G.O. No 1176, Revenue, dated 28th May 1936, the Government agreed with the Collector of Bellary and the Board of Revenue that it was premature to consider at present whether any reduction was necessary in the maximum rates of water-cess for irrigation from these channels. The Board is also requested to have the concessions referred to above explained to the ryots concerned.

(By order)

T. M. S. Mani,
Under Secretary to Government.

To the Board of Revenue (Land Revenue and Settlement).

VI

From Sri R. Sabhapathi Rao, B.A., B.L., Advocate, Bellary, to the Secretary to Government, Revenue Department, and the Collector of Bellary, dated 5th June 1937.

Notice under section 80 of the Civil Procedure Code (Act V of 1908).

I am instructed by my client Mr. R. V. Lakshmikantha Rao of "Jayanilayam," Goldsmith Street, Bellary, to issue the following notice of suit under section 80, Civil Procedure Code :—

(1) *Particulars of plaintiff—(a) Name.*—Mr. R. V. Lakshmikantha Rao, in his capacity as the registered pattadar of Inam kulam No. 10 for S. No. 80-B of Gudi Obalapuram village, Hospet taluk, and/or representative, along with such others as may join, of the landholders whose lands are registered as dry, but have been cultivated with wet crops from time immemorial with the water from "Raya Kalva" and who have been assessed to water-cess of Rs. 10 or Rs. 15 per acre for fasli 1346 (the representative suit being filed under O.I.R. 8, C.P.C.).

(*b*) *Description and residence.*—Son of R. Venkatanarasayya, aged 54 years, Brahman, landlord and merchant, residing at "Jayanilayam" door No. 18, Goldsmith Street, Bellary.

(2) *Cause of action.*—Lands classed as dry in several villages in Hospet taluk (e.g., Gudi Obalapuram, Danapur, Nagenahalli, Belagod, Kalagatti, Malapanagudi, Muddalapura, Chitvadgi, Amaravati, Hoskote, Hosur, etc.), from time immemorial, at least for more than 60 years, were being irrigated with water from "Raya Kalva." The formality of applying for permission to use the water from that source was being gone through year after year for each of those lands and the Subdivisional Officer, Public Works Department, Hospet, used to grant such permission invariably. Whenever this formality was missed through oversight or otherwise, a heavy penalty was levied. Several landholders applied that their lands be classed as wet instead of undergoing this farce every year, and statements were made to that effect before the Settlement Officer in the last settlement. The latter also recommended the measure; for some reason unknown, the recommendation has not been given effect All these facts apply to almost all "dry" lands irrigated under the "I

Kalva " in general; and to plaintiff's own land S. No. 80-B of Gudi Obalapuram in particular. The water in the " Raya Kalva " was always quite sufficient to irrigate the " dry " lands under it.

With a view to store more water in Kamalapuram tank, and irrigate a large dry area, to which no water was available, a new irrigation channel was projected by the Government about eight or nine years ago. The work is not yet complete because—

(i) The silting for 7 miles and 5 furlongs from the vanka which flows into Kamalapuram tank is not yet excavated.

(ii) The blasting of rock in channel bed for a distance of about 1 mile 2 furlongs has not yet been done.

(iii) The channel has not yet been widened. It remained till the harvesting of last crop at 18 feet or so in width and it is only recently (within the last three or four months) that only four miles from the anicut has been widened.

(iv) Feeding channels have yet to be provided.

For fasli 1346, annual permits were applied for as usual before 31st January 1936 and granted in due course. The water-rate was Rs. 4 for single crop and Rs. 6 for dufasal crop. This was the demand and was mostly collected while crops were on the land. Long after the harvest and during jamabandi, the village officers were made to rectify the Demand, Collection and Balance Registers, charging irrigation cess for these lands at Rs. 10 and Rs. 15 for single and dufasal crops respectively for fasli 1346. Coercive steps were adopted to recover arrears arising from such enhanced demand. The plaintiff (through Mr. Narasayya Sastri) has deposited under protest the amount of Rs. 132–4–0 so demanded in the sub-treasury at Hospet, and obtained the chalan receipt No. 444, dated 15th May 1937. Some other landholders have similarly paid or are paying. In other cases, attachments under Revenue Recovery Act have been effected and are pending sales.

(3) The levy of enhanced rate is ultra vires, invalid, and premature for the following reasons, among others :—

(*a*) The Basavanna channel, being incapable of standing the strain of increased volume of water, resulting from raised anicut height and from opening two more vents, the diversion of its waters into Raya Kalva was a measure to relieve this strain. The Raya Kalva was being merely used as a medium to conduct more storage water to the Kamalapuram tank; and the lands cultivated under the former are not benefited in any manner. As a matter of fact, there was a breach in the Basavanna channel which resulted in a number of houses in Hospet being washed away; and there was another at Mukerti odai. The diversion of water from Basavanna channel into the Raya Kalva was only an additional burden on the latter; and benefits only the Kamalapuram tank irrigated area, and the lands between the two channels. The levy of the cess on lands under the Raya Kalva is not justifiable.

(*b*) There has been no alteration of the source of irrigation; no alteration was necessary; the water under the old source, the Raya Kalva, has been always sufficient. As such no irrigation cess could be levied.

(*c*) As the irrigation works undertaken by Government was intended to induce dry land owners to take water from the new source for which a greatly reduced rate is offered, the heavy taxation on these, who without such inducement, have for a long time been irrigating their lands, is arbitrary, unjust and unwarranted. If this policy be persisted in, those that are irrigating now, will in future prefer raising mere dry crops and refuse to take any water from that sources.

(*d*) As the Basavanna channel work is not yet completed, no cess could be levied for the year previous to it. Any representation that might have been made that the work is completed is falsified by actual condition of the channel bed and the bills that are still being drawn and paid for blasting, widening, silt-removing and other works. Any number of mahazars inviting the authorities personally to investigate this has not had any effect nor even a reply.

(*e*) While granting the permission for fasli 1346, no notice was given as to enhanced cess rates that would be charged. If that was notified in time,

no wet crop would have ever been raised on most of the lands. After the crops have been harvested, this levy, far in excess of any wet rate on neighbouring wet lands, is unjustified and untenable.

(*f*) The action of the Government in not complying with the recommendations of the Settlement authorities and converting the lands irrigated from time immemorial under Raya Kalva and charging the maximum rate for wet lands in the surrounding area but in continuing to keep them dry, and issue standing permits, discloses an attitude highly detrimental to the ryot, securing to Government, revenue which it would not get if normal and just procedure of converting the lands to wet is adopted.

(*g*) The lands are poor in quality, undulating in surface and rocky in soil; and the yield is very little. When such is the case to charge rates now levied, which are unheard of except in the delta areas, is arbitrary and against all principles of taxation.

(*h*) *Relief.*—That unless the levy of the cess on the dry land irrigated under the Raya Kalva be cancelled and the rate reduced to that for surrounding wet lands assessed, refunding collections at the new rate and raising attachments effected, a suit for the following main reliefs with such modifications or additions as the circumstances may demand or the plaintiff be advised, will be filed at the sole risk and expense of the Secretary of State for India:—

For a declaration that the lands classed as dry and irrigated from the Raya Kalva, from before the Basavanna channel was in contemplation, are not liable to be assessed to an irrigation cess for anything more than the neighbouring wet lands, on the grounds set forth above; and for an injunction restraining the Secretary of State for India from levying more than such rate, with the consequential relief for refunding the cess already collected and raising of attachments and other coercive steps as might have been already taken, together with costs and such other reliefs as the court may deem fit to grant.

VII

Endorsement No. 2020-F/37-2, Revenue, dated 14th June 1937.

[Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna channel, Raya channel and Kamalapuram tank—Levy of water-cess—Notice of suit—From Sri R. Sabhapathi Rao, dated 5th June 1937.]

Forwarded to the Board of Revenue for remarks in continuation of Government Memorandum No. 2020-F/37-1, dated 31st May 1937.

T. M. S. Mani,
Under Secretary to Government

To the Board of Revenue (Land Revenue and Settlement) (with a notice of suit in original).

VIII

Endorsement No. 2020-F/37-3, dated 18th June 1937.

[Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna channel, Raya channel and Kamalapuram taluk—Levy of water-cess—Representations. From the landholders in Hospet taluk, dated 3rd June 1937.]

Forwarded to the Board of Revenue for remarks in continuation of Government Endorsement No. 2020-F/37-2, dated 14th June 1937.

T. M. S. Mani,
Under Secretary to Government

To the Board of Revenue (Land Revenue and Settlement) (with copy of the representations).

IX

Reference from the Board of Revenue, No. H. 843/37-7, dated 23rd November 1937.

C. A. Henderson, Esq., v.d., I.C.S.,
Commissioner of Land Revenue and Settlement.

Read—the following :—

(i)

Petition from the ryots of Kamalapuram, Malpangudi and Kaderampuram villages, Hospet taluk, Bellary district, through their Advocate Sri T. N. Ramachandra Rao, dated 17th May 1937.

(ii)

Memorandum No. 2020-F/37, Revenue, dated 31st May 1937.

(iii)

Letter from A. G. Blake, Esq., I.C.S., Collector of Bellary, dated 3rd June 1937, R.O.C. No. 1315/37-A-2.

[Assessment—Charge for water—Bellary district—Hospet taluk—Basavanna and Raya channels and Kamalapuram tank—Revised rate of water-cess—Introduction—Objection petitions—Report submitted. *Reference.*—Board's Reference No. H. 843-37-1, dated 17th May 1935.]

The Government in their Order 2567 I., dated 25th November 1933, have ordered that all the works connected with the Basavanna extension channel should be completed at the earliest possible date, if possible before the commencement of the cultivation season of fasli 1343. The Executive Engineer, Bellary, reported that all the works were completed and that the extension channel came into beneficial use from June 1936; and said that the revised rates of water-cess should be given effect to from fasli 1346. Instructions were accordingly issued to the Tahsildar, Hospet, to give effect to the revised rates of water-cess.

2. The draft rules were published in the *Fort St. George Gazette* in August 1934, in English and in Telugu in the District Gazette for September and October 1934. As no objections were received, the draft rules were confirmed in December 1934. Before publishing the draft rules, statements were recorded from most of the ayacutdars to ascertain whether they would pay the proposed water-cess of Rs. 11 per acre. Though they did not give their consent to the rate proposed to be levied they were made aware of the fact that the Government contemplated enhancing the water-cess soon after the works were completed if not in the same year. The Government considered the difficulties of the ryots and also the poor nature of the soil in parts of the proposed ayacut and fixed the water-cess at Rs. 10 per acre instead of at Rs. 11 as contemplated originally. This rate was fixed to make the scheme remunerative.

The rates of wet assessment under the three sources are between Rs. 10 and Rs. 13 and the water-cess of Rs. 10 now fixed is not excessive. Even at this rate of Rs. 10 per acre the return on the capital outlay is only 3·31 per cent and not 6½ per cent as was expected when the scheme was sanctioned. The flat rate of Rs. 10 adopted by the Government is much less than the single crop wet assessment prevailing in the locality and the ryots are not justified in asking for more privileges.

3. The second plea is that the standing permits were issued from fasli 1347 whereas the enhanced water-cess has been levied from the current fasli 1346. The standing permits are only different forms of permits, with the same conditions and restrictions as under the old annual permit system.

The Executive Engineer who was consulted in the matter says that the Government are justified in levying the enhanced rate of water-cess in the fasli 1346, as all the sources have come into beneficial use from this fasli.

4. I considered the representations of the ryots at jamabandi and informed them that I was unable to stay collection. Their petition may be rejected unless there is a likelihood of these rates coming under re-examination by the Marjoribanks Committee.

The petition received with the Board's reference is returned herewith.

(iv)

Letter from A. G. Blake, Esq., I.C.S., Collector of Bellary, dated the 2nd August 1937, D. Dis. C. No. 2359/37.

[Suit—Levy of enhanced water-cess—Hospet taluk—Gudiobalapuram village—Raya channel—Suit notice—Reply submitted. *Reference.*—Board's Reference No. H. 843/37-3, dated the 21st June 1937.]

I enclose a copy of the Executive Engineer's letter No. 144-C, dated 24th June 1937, which meets all the allegations made in the suit notice. The threatened suit is not sustainable, as the channels were improved and water was supplied in 1936 itself. As the Basavanna channel extension scheme came into beneficient use in the last year, there was every justification for levying enhanced water-cess prescribed in G.O. No. 1452, Revenue, dated 25th July 1934, and confirmed in G.O. No. 2592, Revenue, dated 13th December 1934. There is no point in arguing that further improvements were executed to the channel during the current year. The ryots having used water and raised a successful crop cannot escape the taxes duly levied.

To a similar notice received by me I have informed the party through his vakil that his threatened suit is awaited. I request that the orders passed on this notice may be communicated to me. The suit notice received with the Board's reference under reply is resubmitted.

Enclosure.

Letter from the Executive Engineer, Bellary Division, dated 24th June 1937, No. 144-C.

[Suit—Levy of enhanced water-cess—Dry lands—Basavanna and Raya channels and Kamalapuram tank.]

The estimate for improvements to the Basavanna channel aims at (*a*) giving supplemental supply to the Raya channel in which the supply owing to the infall of a big drainage course at 1 mile 4 furlongs is sometimes cut off during the irrigation season; and (*b*) ensuring a steady supply in the Basavanna channel, the Raya channel, and the Kamalapuram tank—vide (i) Appendix A to G.O. No. 1452, Revenue, dated 25th July 1934, and (ii) paragraph 6 of the Irrigation Chief Engineer's note accompanying the Government Order sanctioning the estimate.

I do not see any objection hereafter, as conditions are now improved; to the conversion to wet of the dry lands referred to—

(i) The vanka referred to paragraph 2 (1) of the notice in which the silt is stated to have not been excavated yet is probably the Basavanna extension channel. If so, the channel has been cleared.

(ii) Blasting rock in the channel referred to has been done this year.

(iii) The channel has the required width, and has been much improved this year.

(iv) Not understood.

The supply to the Raya channel is to be given at 11/4 of the Basavanna channel through the head sluice constructed for the purpose. Items (i), (ii) and (iv) do not prejudically affect the supply to the Raya channel, and a reference to these is irrelevant.

The Basavanna channel has come into beneficial use in 1936 (fasli 1346) as the work required above 11/4 miles of that channel was completed. A portion of the ayacut in the extension channel had also been irrigated wet during the year. Hence levy of the enhanced rate from 1936 does not appear unreasonable.

(*a*) The statement in sub-paragraph (*a*) on page (3) of the notice is wholly incorrect. The increased volume of water can easily be controlled by regulating the head sluice and operating the various scouring sluices along the channel. The intention is not obviously to relieve this but to give additional supply to the Raya channel. The supply for Kamalapuram tank is not intended to be made through the Raya channel but through the two trapezoidal notches in 19/6 distributary built specially for this purpose. The lands in the Raya channel are directly benefited by the improvements to the Basavanna channel. The breaches referred to were not serious and were made good in record time.

(*b*) Not understood.

(*c*) No remarks.

(*d*) As explained above the Basavanna channel has come into beneficial use in 1936 itself. The bills referred to are for works in the extension channel, whereas the head sluice through which supply has to be made to the Raya channel is at 11/4, i.e., in the old channel. These have therefore no bearing to the supply to the Raya channel.

(*e*) The notice issued in G.O. No. 1452, Revenue, dated 25th July 1934, appears sufficient for the purpose of the levy of the enhanced rate. Granting of permits has nothing to do with the enhanced rates. The scheme of improvements to the Basavanna channel aims at permanent conversion

It is only as regards the area of 80 acres newly brought under irrigation under the Basavanna extension channel that I can say there was sufficient supply only for a paddy crop and not for a sugarcane crop.

(2)

Letter from the Executive Engineer, Bellary Division, to the Collector of Bellary, dated 10th July 1937, No. 153-C.

[Assessment—Charge for water—Basavanna and Raya channels—Enhanced rate for water-cess—Non-completion of works.]

In this connexion, please see this office No. 144-C, dated 24th June 1937, in which I have dealt with the allegations made by the petitioners regarding non-completion of the works. I have no further remarks to offer except to again stress the point that these channels which have been greatly improved in 1936–37, are now carrying more water than is actually required by the ryots.

2. The Mukarthi odai aqueduct was completed in 1935–36, since when it has been functioning and certainly justified the introduction of the new rates in fasli 1346.

3. The ryots concerned have honestly no complaint against the alleged dilatoriness on the part of the Public Works Department and I see no reason why they should have made these allegations as an excuse against paying the new rates. As far as possible they have been satisfied in the matter of the issue of standing permits. Their real complaint is therefore not against the incompletion of improvements to the channels but against the enforcement of the revised rates earlier than they expected.

(vi)

Letter from the Collector of Bellary, dated 9th November 1937, Ref. No. 1315/37-A-2.

[Assessment—Charge for water—Hospet taluk—Basavanna and Raya channels and Kamalapuram tank—Levy of enhanced water-cess—Objection—Report—Submitted. *Reference.*—Board's No. H. 843/37-6, dated 25th October 1937.]

The allegation that the enhanced water-cess was ordered to be collected long after the collection of the usual water-cess is partly true. The Tahsildar of Hospet felt a doubt whether the enhanced rate of water-cess should be levied or not in the last fasli 1346 and therefore made a reference to the Collector on 4th February 1937 and waited for orders. As the question involved a decision on the point whether the Basavanna channel had come into beneficial use in that fasli, the Public Works Department had to be consulted in the matter. The Tahsildar began to collect the enhanced water-cess after receiving orders of the Collector, dated 8th March 1937.

Sugarcane harvest, though commenced in February, lasts until May and the demand made by the Tahsildar was just at the time when the sugarcane crushing was briskly going on.

The suit notice and the petition received from the Board are enclosed.

Reference—No. H. 843/37-7, *dated* 23*rd November* 1937.

Submitted to the Government with reference to their Memorandum No. 2020-F/37, dated 31st May 1937, and Endorsements No. 2020-F-37, dated 14th June 1937 and 18th June 1937.

2. The Basavanna channel scheme was intended to improve and extend the existing Basavanna channel taking off from the Tungabhadra river in Hospet taluk. The various works contemplated are given in the notification appended to G.O. No. 1452, Revenue, dated 25th July 1934. The scheme is expected according to the latest revenue forecast to irrigate 1,650 acres of Government dry lands for the first time and to secure improved supply to 950 acres of dry lands already under irrigation. The rate of water-cess for a first irrigated crop not being a dufasal crop has been fixed at Rs. 10 per acre and corresponding rates have been fixed for a second or a third crop and an irrigated dufasal crop. These rates will come into force in the first year in respect of old irrigation and concessional rates as shown below will apply in respect of lands to be newly brought under irrigation :—

One-fourth for the first two years.

Half for the third year.

Three-fourths for the fourth year and full rates from the fifth year.

The owners of dry lands previously under irrigation in some villages in the Hospet taluk addressed the Board in May 1937 and objected to the levy of the enhanced rates. The arguments advanced by the petitioners are—

(i) Publicity was not given for the proposed enhancement rates of water-cess in fasli 1346.

into wet of the dry lands irrigated under the Basavanna and Raya channels and also in Kamalapuram tank—vide paragraph 6 (iii) of note of Chief Engineer for Irrigation accompanying the original estimate. Hence as stated already there seems to be no objection to the conversion to wet of the dry lands referred to.

(*g*) No remarks.

(v)

Letter from J. W. Pritchard, Esq., I.C.S., Collector of Bellary, dated 1st October 1937, Ref. No. A-2-1315/37.

[Assessment—Charge for water—Hospet taluk—Basavanna and Raya channels and Kamalapuram tank—Revised rates of water-cess—Introduction in fasli 1346—Objection petition—Report submitted. *Reference.*—Board's Reference No. H. 843/37-2, dated 17th June 1937.]

I have consulted the Executive Engineer, Bellary. He says that the allegations of non-completion or partial completion of certain works are not true and affirms that these channels were completed actually in 1935–36. They were again greatly improved in 1936–37, and are carrying more water than is actually required by the ryots. The Mukharthi odai aqueduct was also completed in 1935–36. The allegations made in paragraph 5 of the petition, dated 17th May 1937, that the Raya channel was not supplemented with more water is incorrect. The Executive Engineer considers the introduction of the new rates in fasli 1346 was thoroughly justified.

During the resettlement operations of this district (1916–1924) the ryots, who form the majority of the present petitioners applied for the transfer of the irrigated dry lands to wet and the lands were actually transferred to wet by the Settlement Department. But on the objection of the Public Works Department that the supply of water in the channels could not be so guaranteed all these lands were retransferred to dry. The Public Works Department have no objection for the transfer of these lands to wet as the conditions are now improved and the supply is assured.

The rates of wet assessment under these sources, except in one or two villages, are between Rs. 10–10–0 and Rs. 13 while the water-cess levied is only at a flat rate of Rs. 10 per acre. It would be advantageous to Government to transfer all these lands to wet but the policy of the Government has been to retain these lands as dry and charge water-cess only when the lands are actually irrigated. This is really advantageous to the ryots but yet they complain that the flat rate of water-cess at Rs. 10 per acre is excessive.

The Tahsildar and the Sub-Collector recommend that a charge of Rs. 7–8–0 for the first crop and Rs. 11–4–0 for two crops or a dufasal crop, may be levied in view of the fall in prices, as in the case of lands in Godavari and Kistna deltas and under the Cauvery-Mettur Project. I agree with them and recommend that the rates noted above may be adopted for fasli 1346. If this proposal is accepted a sum of Rs. 2,634 will have to be refunded to the ryots.

The petition forwarded by the Board and copies of the Executive Engineer's reports are enclosed.

Enclosures.

(1)

Letter from the Superintending Engineer in charge of Bellary Division, to the Collector of Bellary, dated 13th September 1937, No. 205-C.

[Irrigation—Bellary district—Hospet taluk—Basavanna Extension channel—Rates as per G.O. No. 1452—Representation by ryots. *Reference.*—Your No. 1315/37, dated 7th July 1937.]

Paragraph 2 of the petition.—The facts are as alleged but the extension channel is for the supply of water to new areas of cultivation and not to any old irrigation, except for a small supply to the Kamalapuram tank. Since this tank contained adequate supply right throughout the season, the said closure could not have affected the old one. Only 80 acres were newly brought under irrigation under the extension channel and there were absolutely no complaints of insufficiency of supply either from the old or from the new areas.

Paragraph 3 of the petition.—The works referred to did not prejudicially affect the supply to the irrigation under the old Basavanna or Raya channels nor was even a single complaint received of inadequacy of supply under them.

Paragraph 4 of the petition.—Supply to existing irrigation was let down as usual and it is only the extension channel in which water was let down on 1st July 1937. The extent of irrigation under this channel was only 80 acres and no complaints were received regarding supply from this area.

Paragraph 5 of the petition.—I have verified the readings referred to. There was absolutely no shortage of supply for the irrigation under the old Basavanna or Raya channels or the Kamalapuram tank.

(ii) The levy of Rs. 10 per acre when the wet assessment in the neighbourhood is within Rs. 7 is not just.

(iii) Some of the items of work contemplated have not been carried out and the introduction of the new rates in fasli 1346 is not justified.

(iv) Standing permits for irrigation have been issued as from fasli 1347 and yet penalty was levied in fasli 1346. The petition from the ryots was referred to the Collector for remarks. The notice of suit and the representation from the ryots received from the Government were also referred to the Collector for remarks. In calling for remarks, the attention of the Collector was invited to G.O. No. 2272, Revenue, dated 21st October 1936, announcing land revenue concessions for fasli 1346. He was asked to state whether there was a case for reduction of the rates of water-cess in the present case for fasli 1346 and if so the rate, he would propose and its financial effect. The reports received from the Collector deal with the several points in full. The new rates were notified and confirmed under the Madras Irrigation Cess Act. The notice giver has no right to claim that his lands should be transferred to wet or that the new rates should not be levied. The Collector is therefore correct in recording the notice of suit.

The rules for the levy of water-cess were confirmed as early as 1934 and the rules were to be enforced after the completion of the works. The Board finds that it was not notified to the ryots that the enhanced rates would be brought into force from fasli 1346 before cultivation began in June 1936. It recommends that the new rates may as a matter of grace be introduced from this fasli. The excess amounts already collected may be ordered to be adjusted towards the dues of the current fasli or refunded if adjustment is not possible in any individual case.

D. I. R. Muir,
Joint Secretary.

To the Secretary to Government, Revenue Department, with petitions.

X

Reference from the Board of Revenue, H. No. 843/37-8, dated 22nd December 1937.

C. A. Henderson, Esq., v.d., I.C.S.,
Commissioner of Land Revenue and Settlement.

Read—the following :—

Letter from E. C. Wood, Esq., I.C.S., Collector of Bellary, dated the 3rd December 1937, Ref. A-2 No. 1315/37.

[Assessment—Charge for water—Hospet taluk—Basavanna and Raya channels and Kamalapuram tank—Levy of enhanced water-cess—Instructions asked. *Reference.*—This office No. 1315/37-A-2, dated 9th November 1937, in reply to Board's Reference No. H. 843/37-6, dated 25th October 1937.]

It has been ordered by my predecessor that the collection of the enhanced water-cess in fasli 1346 on the dry lands under the three sources named above, should be postponed till the objection petitions presented to the Board were disposed of.

The kist season of fasli 1347 commences in January 1938 and the Tahsildar asks for orders in the matter.

I request that instructions may be issued as to which rate should be collected pending orders.

Reference—No. H. 843/37-8, *dated 22nd December* 1937.

The Collector is informed that the Board has recommended the introduction of enhanced rates of water-cess under the three sources mentioned above, from this fasli only as a matter of grace and that the orders of the Government are expected only after the holidays. The enhanced rates will have to be collected from this fasli only.

D. I. R. Muir,
Joint Secretary.

To the Collector of Bellary (with a copy of the Board's Reference, dated 23rd November 1937).
Copy to the Secretary to Government, Revenue Department.

XI

Memorandum No. 2020-F/37-5, Revenue, dated 8th January 1938.

[Assessment—Charge for water—Bellary—Hospet taluk—Basavanna and Raya channels and the Kamalapuram tank—Levy of increased water-cess—Reference from the Board of Revenue (Land Revenue and Settlement) H. No. 843/37-7, dated 23rd November 1937.]

The Government accept the recommendation of the Board of Revenue and direct that the old rates of water-cess should be levied for fasli 1346, on lands previously under irrigation from the Basavanna channel, the Raya channel and the Kamalapuram tank in the Hospet taluk of the Bellary district. The excess amounts already collected should be adjusted towards the dues of the current fasli, or refunded if adjustment is not possible in any individual case.

2. The Board is requested to furnish the following information separately for the area under each of the sources referred to in the above paragraph :—

(i) the extent of the registered wet ayacut,

(ii) the extent under each of the wet rates charged in that ayacut,

(iii) the dry rate on each class and sort of soil on which wet rates are charged in the ayacut,

(iv) the extent of the dry lands—

(*a*) previously under irrigation, and

(*b*) newly brought or to be newly brought as the result of the project under irrigation, and

(v) the extent under each dry rate in the area shown under items (iv) (*a*) and (iv) (*b*) separately.

B. G. Holdsworth,
Secretary to Government.

To the Board of Revenue (Land Revenue and Settlement).

XII

Memorandum No. 2020 F-37-7, Revenue, dated 6th May 1938.

[Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna and Raya channels and the Kamalapuram tank—Levy of increased water-cess—Government Memorandum No. 2020-F/37-5, dated 8th January 1938.]

In continuation of the Government Memorandum quoted above and pending further orders, the Board of Revenue is requested to instruct the Collector of Bellary to collect water-cess at the old rates for fasli 1347 also in respect of the lands previously under irrigation from the Basavanna channel, the Raya channel and the Kamalapuram tank in the Hospet taluk of the Bellary district. If any sales have been posted in respect of the excess amounts due at the new rates, the sales should be held up pending further orders.

2. The Board of Revenue is requested to expedite the submission of the information called for in the memorandum quoted above.

(By order)

T. M. S. Mani,
Under Secretary to Government.

To the Board of Revenue (with copies of telegram, dated 2nd May 1938 and Government Endorsement No. 2020-F/37-6, dated 4th May 1938).
,, Collector of Bellary.

XIII

Reference from the Board of Revenue, H. No. 843/37-14, dated 11th November 1938.

"T. Austin, Esq., I.C.S.,
Commissioner of Land Revenue and Settlement.

Read—the following :—

(i)

Memorandum No. 2020-F/37-5, Revenue, dated 8th January 1938.

(ii)

Letter from J. W. PRITCHARD, Esq., I.C.S., Collector of Bellary, dated 17th October 1938, D. Dis. No. 1315/37.

[Assessment—Charge for water—Hospet taluk—Basavanna and Raya channels and Kamalapuram tank—Levy of increased water-cess—Soilwar particulars. *Reference.*—Board's Reference H. No. 843/37-9, dated 17th January 1938.]

I submit herewith a statement * showing the particulars called for by the Board.

Reference—No. H. 843/37-14, dated 11th November 1938.

Submitted to the Government with reference to their memorandum read above.

D. I. R. MUIR,
Joint Secretary.

To the Secretary to Government, Revenue Department.

XIV

Memorandum No. 2020-F/37-8, Revenue, dated 17th November 1938.

[Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna and Raya channels and the Kamalapuram tank—Levy of increased water-cess—Soilwar particulars. *Reference.*—Reference from the Board of Revenue No. H. 843/37-14, dated 11th November 1938.]

The attention of the Board of Revenue is invited to the remarks under Raya and Basavanna channels in respect of columns 6 and 7 of the statement submitted by it with its reference quoted above. The total of 1,550·77 acres referred to therein does not agree with the total arrived at from the figures in columns 6 and 7 of the statement in question. The Board is requested to report urgently how the figure " 1,550·77 acres " has been arrived at.

(By order)

T. M. S. MANI,
Under Secretary to Government.

To the Board of Revenue.

XV

Letter from SRI B. ANANTHACHAR, to the Hon'ble the Minister for Revenue, Madras, dated 26th January 1939.

[Collection of enhanced rates regarding lands under—Raya and Basavanna channels and Kamalapuram tank—Bellary district.]

The ryots have been agitating against the collection of enhanced rates at Rs. 10 and Rs. 15 for the past two years. In fasli 1346 the Government was pleased to order collection at the old rates of Rs. 4 and Rs. 6.

2. In 1347, collection at enhanced rates of Rs. 10 and Rs. 15 was stayed and old rates at Rs. 4 and Rs. 6 continued.

3. This year the collection season is begun and attachments have been effected in some cases. So pending final disposal, order may be kindly issued to collect at the old rates of Rs. 4 and Rs. 6 per acre.

XVI

Reference from the Board of Revenue, dated 6th March 1939, No. H. 843/37-16.

T. AUSTIN, Esq., I.C.S.,
Commissioner of Land Revenue and Settlement.

Read—the following :—

(i)

Memorandum No. 2020-F/37-8, Revenue, dated the 17th November 1938.

* Not printed.

(ii)

Letter from K. M. Unnithan, Esq., M.A., I.C.S., Collector of Bellary, dated the 25th February 1939, R.O.C. No. 4704/38-A-2.

[*Reference.*—Board's Reference No. H. 843/37-15, dated the 23rd November 1938.]

The total of columns 6 and 7 works to 1,708·76 acres. This consists of the following items :—

	Acres.
(*a*) Ultimate ayacut under Basavanna extension channel only as worked out by the Public Works Department	1,550·77
(*b*) Extent of dry irrigated land under old Basavanna channel for which permits have been issued by the Public Works Department	127·20
(*c*) Unauthorized irrigation of dry lands which was not brought to account by the Public Works Department as permits were not issued by them and water-cess charged by the Revenue Department	30·79
Total ...	1,708·76

2. The extent of 1,550·77 acres is the ultimate ayacut under the Basavanna extension channel only in the several villages noted below as reported by the Public Works Department :—

	Acres.
94. Amaravathi	66·16
88. Mudlapuram	188·42
89. Anantasayanagudi	12·40
74. Malapanagudi	296·15
75. Kamalapuram	987·64
Total ...	1,550·77

Reference—No. *H.* 843/37-16, *dated 6th March* 1939.

Submitted to the Government with reference to their memorandum read above.

R. A. Gopalaswami.
Joint Secretary.

To the Secretary to Government, Revenue Department.

XVII

Memorandum No. 2020-F/37-11, Revenue, dated 7th July 1939.

[Assessment—Charge for water (Bellary)—Hospet taluk—Basavanna and Raya channels and the Kamalapuram tank—Water-cess—Levy during fasli 1348—Correspondence ending with the Reference from the Board of Revenue, No. H. 843/37-16, dated 6th March 1939.]

In Memorandum No. 2205-F/37-7, dated 6th May 1938, orders were issued to the effect that the old rates of water-cess (viz., Rs. 4 for a first crop and Rs. 6 for a dufasal crop) should be levied for fasli 1347 on lands previously under irrigation from the Basavanna channel, the Raya channel and the Kamalapuram tank in the Hospet taluk of the Bellary district. The Board of Revenue is informed that water-cess at the old rates should be levied in respect of the lands in question for fasli 1348 also. The amounts, if any, collected already in excess of those rates should, either, be adjusted wherever possible, towards the dues for the current fasli (1349), or refunded to the parties in cases in which no adjustment is possible.

B. G. Holdsworth.
Secretary to Government.

To the Board of Revenue.

Order—No. 2138, Revenue, dated 18th August 1939.

In Government Memorandum No. 2020-F/37-11, dated 7th July 1939, it was ordered that the old rates of water-cess (viz., Rs. 4 for a first crop and Rs. 6 for a dufasal crop) should be levied for fasli 1348 also on lands previously under irrigation from the Basavanna channel, the Raya channel and the Kamalapuram tank in the Hospet taluk of the Bellary district, and that the amounts, if any, collected already in excess of those rates should, either, be adjusted, wherever possible towards the dues for the current fasli (1349), or refunded to the parties in cases in which no adjustment is possible. His Excellency the Governor is now pleased to direct that water-cess at the old rates referred to above, should continue to be levied on the lands in question in the current fasli (1349) also.

(By order of His Excellency the Governor)

B. G. Holdsworth,
Secretary to Government.

To the Board of Revenue.
Copy to the Collector of Bellary.

REVENUE DEPARTMENT.

NOTES CONNECTED WITH G.O. No. 2138, REVENUE, DATED 18TH AUGUST 1939.

[SUBJECT.—*Assessment charge of water—(Bellary)—Basavannah and Raya channels and the Kamalapuram tank.*]

Reference from the Board of Revenue, H. No. 813/37-7, dated 23rd November 1937.

The file relates to certain representations received from the ryots of the Hospet taluk, Bellary district, in regard to the levy of increased rates of water-cess for the irrigation of crops with water from the Basavannah channel (including the extension channel), the Raya channel and the Kamalapuram tank.

2. The preamble to the notification appended to G.O. No. 1452, Revenue, dated 25th July 1934, explains the scope of what is known as the Basavannah Channel Scheme, the various works involved in it, and the circumstances necessitating the levy of increased rates of water-cess for irrigation under it. Draft rules for the levy of water-cess were published with the notification referred to above. *No objections and suggestions were received.* The draft rules were accordingly confirmed in G.O. No. 2592, Revenue, dated 13th December 1934.

3. The scheme is expected according to the latest revenue forecast to irrigate 1,650 acres of Government dry lands *for the first time*, and to secure improved supply to 950 acres of dry lands *already under irrigation*. The rates of water-cess fixed for irrigation under the scheme are as follows :—

	Per acre.
	RS.
(i) For a first irrigated crop not being a dufasal crop	10
(ii) For a second or third irrigated crop not being a dufasal crop ...	5
(iii) For an irrigated dufasal crop	15

But in order to encourage rapid development of irrigation and help the ryots to meet the cost of preparing the land for irrigation, concessional rates have been fixed for the first four years on lands to be *newly* brought under irrigation.

One-fourth for the first two years.
Half for the third year.
Three-fourths for the fourth year.
Full rates from the fifth year.

4. The Collector of Bellary has now reported that irrigation under the scheme commenced in fasli 1346, that water-cess under the new rules began to be collected from that fasli and that, as the petitioners were the owners of dry lands *previously under irrigation*, they had to pay the full increased rates, since the concessional rates referred to above were only in respect of irrigation of lands newly brought under such *irrigation*. The Board has dealt with the case of the petitioners (who have also applied to the Board) in its Reference, dated 23rd November 1937. For the reasons stated in the concluding sub-paragraph of its reference, the Board has recommended that the new rates may, as a matter of grace, be introduced from the current fasli (fasli 1347), and the excess amounts already collected may be ordered to be adjusted towards the dues of the current fasli, or refunded if adjustment is not possible in any individual case.

The rates prescribed in the rules are the maximum rates, and the Government are at liberty to issue concessional rates or to forego the rates, if they so desire, by means of an executive order.

Not merely a question of grace. Notice should have been given to the ryots.

In the circumstances reported, the Board's recommendation may, as a matter of grace, be accepted.

T.M.S.M.—30-11-37.

5. In paragraph 2 of G.O. No. 1452, Revenue, dated 25th July 1934, the Board has been asked to report six months before the beginning of the fasli in which the Rs. 10 rate is to come in in respect of lands *newly* brought under irrigation, whether in view of the trend of prices and the development of irrigation the maximum rates should be introduced. The question of the reduction of the maximum rate was recently considered, and the Government agreed with the Collector that it was premature to consider the question at present. Please see the notes in this connexion at pages 15–19 and the order at pages 23–24 of G.O. No. 1176, Revenue, dated 28th May 1936. The

question is only the temporary postponement of the introduction of the maximum rate, and this question will not affect the rates of water-cess in respect of lands *previously under irrigation* to which the present representations relate.

6. The file may be sent to the Public Works Department and Finance for any remarks.

M.V.M.—27-11-37.

The Board's recommendation that the existing (old) rates be levied for fasli 1346 may be accepted.

2. The Board has also recommended that the enhanced rates should be brought into force from the current fasli. I know the area well and I venture to submit that Rs. 10 per acre for a first wet crop is really too much considering the poverty of the tract. When excellent water-supply in the Kistna and Godavari deltas is charged at only Rs. 6-4-0 per acre, the charge of Rs. 10 per acre under the Basavannah channel seems excessive.

X

Attention is invited to the notes at pages 18–24 and pages 26–27 of G.O. No. 2377, Revenue, dated 8th October 1935—particularly to the Assistant Secretary's note at page 24 and Sir Charles Souter's minute at page 27 of the Government Order. Please see also the notes at pages 2–7 of G.O. No. 1452, Revenue, dated 25th July 1934. At first, in 1924, a rate of Rs. 8 per acre was assumed but the increased cost of the estimates resulted in an increase in the rates. It will be observed that no attempt was made to gauge the ability of the ryots to pay, but, on the other hand, the question of the rate to be levied seems to have been influenced entirely by the cost of the scheme. Attention is invited to **A** at page 5, current file. It will be seen that the ryots did not give their consent to the proposed water-cess. I submit that the ryots should not be made to pay for the faults committed by the Government, especially when it has been accepted that the scheme was a thorough muddle.

3. The Collector states that the assessment on the wet lands under the three sources ranges from Rs. 10 to Rs. 13. The wet assessment is usually a combination of the dry rate and the water-rate. It will be clear that in this case the total charge on irrigated dry lands will vary from something more than Rs. 10 per acre, whereas the lowest rate of wet assessment is only Rs. 10 according to the Collector.

4. This work is an "unproductive work"—Please see paragraph 6—"Unproductive works"—at page 7 of the Public Works Department Administration Report. A list of unproductive works giving the total capital outlay, the percentage return and the water-cess for each work is submitted. It will be observed that under no fewer than six unproductive works with percentage returns varying from 0·15 to 0·96, water-cess is levied at rates varying from Rs. 4-3-0 to Rs. 9-6-0. The percentage return for the Basavannah channel is 3·31 and this demands that the water-cess should, in equity, be lower than the rates levied for works with a much lower percentage return.

Siddhapuram project in the Kurnool district is an unproductive work. Recently the Government accepted the proposals of the Special Settlement Officer and reduced the rates of water-cess under this project from Rs. 9-6-0 per acre to Rs. 6 per acre, for a first wet crop, as the previous rates were considered to be high.

5. In the circumstances, I venture to submit that the water-cess for irrigation under the Basavannah and Raya channels and the Kamalapuram tank should be something less than Rs. 10 per acre. It is for consideration whether the remarks of the Board of Revenue may be called for on this question.

6. Public Works and Finance should see.

T. M. S. MANI—15-12-37.

Can you give me the following information separately for the area under each of the sources affected :—

(1) Extent of registered wet ayacut.

(2) Extent under each of the wet rates charged in that ayacut.

(3) The dry rate on each class and sort of soil on which wet rates are charged in the ayacut.

(4) The extent of the dry lands—

(*a*) previously under irrigation;

(*b*) newly brought or to be newly brought as the result of the project under irrigation.

(5) The extent under each dry rate in the area shown under 4 (*a*) and 4 (*b*) separately

I understand that the above information almost certainly means a reference to the Collector, but I consider it essential for forming an opinion on the case for a reconsideration of the water-rate. In the meantime orders may be passed sanctioning the Board's proposal to charge the old rates of Rs. 4, etc., per acre for fasli 1346 and adjusting excess to the kist of 1347 and the Board may be asked for the figures noted by me above.

B. G. HOLDSWORTH—16-12-37.

PUBLIC WORKS DEPARTMENT.

This department may agree with Revenue. The file may be passed on to Finance.

P. MADHAVA MENON—17-12-37.

K. RAMUNNI MENON—20-12-37.

FINANCE (ACCOUNTS) DEPARTMENT.

Submitted that this department may also agree to action being taken as suggested by the Secretary, Revenue Department.

V. VARADACHARI—30-12-37.

D. W. DODWELL—31-12-37.

Reference from the Board of Revenue (Land Revenue and Settlment), H. No. 843/37-8, dated 22nd December 1937.

Please see the notes above and also the copy of the Board's reference to the Collector since received.

2. A draft memorandum to the Board is submitted for approval. The case may perhaps be circulated to the Hon'ble the Minister for Revenue.

M.V.M.—7-1-38.

As the Collector wants orders urgently, the case may be submitted to the Hon'ble the Minister for Revenue for perusal, *after* the issue of the memo.

T. M. S. MANI—8-1-38.

B.G.H.—8-1-38.

T. P[RAKASAM]—16-1-38.

There was a trunk telephone this morning from Sri Anantachari, M.L.A., Hospet, requesting orders on the petition and also on the telegrams sent by ryots of Kamalapuram and other places yesterday or the day previous to that asking for time for payment of kist and stay of sale of properties attached.

Please let me have the file relating to this immediately.

T. P[RAKASAM]—4-5-38.

The telegram referred to by the Hon'ble the Minister has been sent to the Collector of Bellary for disposal. No other representations have been received on the subject.

2. The ryots refer to the case of the levy of water-cess under the Kamalapuram tank. The notes above explain the position in regard to this matter. It will be seen that the "enhanced rates" referred to are those levied on the lands previously under irrigation. On receipt of representations and reports from the Collector and the Board the Government have ordered that the old rates of water-cess should be levied for fasli 1346 on these lands (i.e., that the new rates should be brought into force only from fasli 1347, current fasli) and that the excess amounts already collected should be adjusted or refunded if adjustment is not possible. The new rates in this area are Rs. 10, etc., for a first crop and the old rates are Rs. 4, etc.

M.V.M.—4-5-38.

In the Hospet taluk of the Bellary district one test work has been sanctioned. But it has not yet been opened. The work is the Kampli-Kudatini Road and does not go anywhere near Kamalapuram.

S.J.A.—4-5-38.

The Kamalapuram area is well protected by irrigation works and there is no question of famine anywhere near the locality. This is not a case of crops having been affected by seasonal conditions. The notes at pages 1-3, note file, may be read in full for the facts of the case.

T. M. S. MANI—4-5-38.

If attachments and sales complained of are for the recovery of the demand on the new basis, we have to stop the sales and give them time for payment until the Government decides the actual rate to be paid.

T. P[RAKASAM]—4-5-38.

Spoken to the Hon'ble Minister.

Put up an official-memorandum in continuation of the memorandum, dated 8th January 1938, asking the Board and Collector to collect at the old rates for fasli 1347 as well pending further orders. If any sales have been posted in respect of the *excess* amounts due at the new rates, the sales should be held up. Quickly.

T.M.S.M.—5-5-38.

Please see the Under Secretary's orders above. A draft memorandum is submitted for approval. It may be sent to Public Works and Finance for acceptance.

M.V.M.—5-5-38. T.M.S.M—5-5-38.

PUBLIC WORKS DEPARTMENT.

May be accepted and passed on to Finance.

P. MADHAVA MENON—5-5-38.

FINANCE (ACCOUNTS) DEPARTMENT.

The draft memorandum may be accepted and the case returned to Revenue u.o.

V. VARADACHARI—5-5-38.

D. W. DODWELL—5-5-38.

REVENUE DEPARTMENT.

Issue quickly and submit to Secretary for perusal.

T.M.S.M.—5-5-38.

B. G. HOLDSWORTH—9-5-38.

[Memorandum No. 2020 F/37-7, Revenue, dated 6th May 1938, to the Board of Revenue.]

Reference from the Board of Revenue, H. No. 843/37-14, dated 11th November 1938.

Please see the notes above which explain the facts of the case.

2. The Board has now submitted a statement with reference to paragraph 2 of the memorandum at page 10, current file. Attention is invited to the remarks under the Vaya and Basavannah channels in respect of columns (6) and (7) of the statement. The total of 1,550·77 acres referred to therein does not agree with the total arrived at from the figures in columns (6) and (7) of the statement. It is not clear how this figure has been arrived at. The Board may be asked.

3. A draft memorandum is submitted for approval.

M.V.M.—17-11-38. V.N.R.—17-11-38.

Issue the memorandum and put up the file.

NOTES TO G.O. No. 2138, REVENUE, 18TH AUGUST 1939

[Memorandum No. 2020 F/37–8, Revenue, dated 17th November 1938, to the Board of Revenue.]

The file is resubmitted as ordered by the Under Secretary.

M.V.M.—17–11–38. V.N.R.—17–11–38.

Petition from Sri B. Ananthachar, dated 26th January 1939.

Connected papers may be put up.

T. P[RAKASAM]—26–1–39.

In the memorandum, dated 17th November 1938, a further report has been called for from the Board of Revenue. In reply to a reminder the Board stated on 19th January 1939 that it was awaiting a report called for by it from the Collector for the submission of its report.

In Memorandum No. 2020 F/37-7, Revenue, dated 6th May 1938, the Board of Revenue was asked pending further orders to instruct the Collector of Bellary to collect water-cess at the old rates for fasli 1347 also in respect of the lands previously under irrigation from the Basavanna channel, the Raya channel and the Kamalapuram tank in the Hospet taluk of the Bellary district.

A For orders whether with reference to the petition, dated 26th January 1939, orders may issue that pending further orders old rates may be collected for fasli 1348 also. The file may be sent to Finance before circulation to the Hon'ble Minister for Revenue.

V.N.R.—31–1–39.

It is a pity inaccurate statistics were furnished. The inaccuracies were spotted in this office and correct figures have been called for. We may try a demi-official reminder both to the Collector and to the Board before taking up **A** above.

T. M. S. MANI—31–1–39.

As the whole question was under consideration the enhanced rates were held in abeyance last year (1347). The situation is still the same and Government have not yet passed orders on the main question. It is therefore desirable to follow the precedent of last year and postpone the collection of enhanced rates till final orders are passed. If this is agreed to we may have to charge only Rs. 4 and Rs. 6 instead of Rs. 5 and Rs.7–8–0 which is the rate for the third year of irrigation in the new area this year.

2. On the main question I observe from the noting at page 15 of the notes in G.O. No. 1452, Revenue, dated 25th July 1934, that the intention appears to have been as follows :—

(1) To fix the *ultimate* rate at Rs. 10 per acre.

(2) In the meantime to work tentatively on a Rs. 7–8–0 maximum for the newly irrigated area.

(3) To consider, with reference to prevailing prices, whether to continue Rs. 7–8–0 as the rate after the fourth year or to enhance it to the ultimate rate of Rs. 10.

Two concessions were considered and accepted—

(1) A graduated scale on new lands to allow for the cost of bringing new lands under wet, and

(2) the adoption of a rate lower than Rs. 11 on the ground of the low level of prices.

Concession (1) applied obviously only to the " new " area, but concession (2) should apply to both new and old areas as prices affect both equally. It seems to me that in the orders actually issued this last point was missed.

3. For the time being action need be taken on paragraph 1 of my note only. After orders are issued on that, paragraph 2 can be examined.

B. G. HOLDSWORTH—3–2–39.

FINANCE (ACCOUNTS) DEPARTMENT.

In G.O. No. 2592, Revenue, dated 13th December 1934, the Government issued rules for the levy of water-cess for the irrigation of crops in the Hospet taluk of the Bellary district with water from the Basavanna channel (including the Extension channel), the Raya channel and the Kamalapuram tank. The revised rates were introduced from fasli 1346 on dry lands previously under irrigation. The owners of these lands

objected to the levy of the enhanced rates. It was then pointed out by the Board of Revenue that the levy of enhanced rates of water-cess from fasli 1346 was not notified to the ryots before cultivation began in June 1936. The Board accordingly recommended that the new rates may, as a matter of grace, be introduced from fasli 1347 and that the excess amounts already collected may be ordered to be adjusted towards the dues of the current fasli or refunded if adjustment is not possible in any individual case. Pending issue of final orders on the representations from the ryots, the Government accepted the recommendation of the Board of Revenue that water-cess should be collected on these lands *for fasli* 1346 at the old rates instead of at the new rates prescribed in the rules issued in G.O. No. 2592, Revenue, dated 13th December 1934—vide Memorandum No. 2020 F/37-5, Revenue, dated 8th January 1938. The Board was asked to furnish certain particulars for the purpose of considering the question whether there was a case for modifying the rates of water-cess prescribed for these lands. As the Board's report had not been received, the Board was asked, pending further orders, to instruct the Collector of Bellary to collect water-cess at the old rates *for fasli* 1347 *also* in respect of the lands in question—see Memorandum No. 2020 F/37-7, Revenue, dated 6th May 1938. Though the Board has furnished the particulars called for, a further reference has been made with a view to the reconciliation of certain discrepancies in the figures. As the Government have yet to pass orders on the question mentioned at **B** above, the Revenue Secretary considers it desirable to follow the precedent of last year and postpone the collection of the enhanced rates till final orders are passed.

Old rates—
Rs. 4 per acre for single crop.
Rs. 6 per acre for dufasal crop.

New rates—
Rs. 10 per acre for single crop.
Rs. 15 per acre for dufasal crop.

2. The scheme for improvements to the Basavanna channel aims at giving a supplemental supply to the Raya channel and ensuring a steady supply in Basavanna channel, the Raya channel and the Kamalapuram tank. When the scheme was sanctioned it was expected to give a return of 6·45 per cent on the capital outlay. Even at the rate of Rs. 10 and 15 per acre prescribed in G.O. No. 2592, Revenue, dated 13th December 1934, the return on capital outlay is only 3·31 per cent. The works were expected to be completed before the commencement of fasli 1344; but the extension channel actually came into beneficial use from June 1936 and the revised rates should have been given effect to from fasli 1346. As a matter of grace, it was postponed to fasli 1347 as the ryots had not received notice before the cultivation season that the revised rates would be introduced from fasli 1346. The enhanced rates were held in abeyance in fasli 1347 also as the whole question was then under consideration. The ryots have escaped payment of the enhanced rates for two faslis and it does not appear that there is sufficient justification to postpone the collection of enhanced rates for fasli 1348. Not only the lands previously under irrigation but also those newly brought under irrigation from fasli 1346 are proposed to be charged for fasli 1348 at Rs 4 (for single crop) and Rs. 6 (for dufasal crop) instead of Rs. 5 and Rs. 7-8-0 per acre which is the rate for the third year of irrigation in the new area. Finance may suggest that the rates prescribed in G.O. No. 2592, Revenue, dated 13th December 1934, be given effect to from fasli 1348 and that, if the Government eventually decide to reduce the rates, the ryots may be allowed the refund of the difference or the amounts may be adjusted against subsequent dues.

V.V.—22-2-39.
D.W.D.—23-2-39.

V. VARADACHARI—22-2-39.

D. W. DODWELL—23-2-39.

REVENUE DEPARTMENT.

The Finance Department's note above summarises the case.

2. This department suggested that, pending orders on the question at **B** above, the collection of the water-cess may be at the old rates of Rs. 4 and Rs. 6 only.

Finance consider that there is not sufficient justification for postponing the collection of the enhanced rates, and recommends that rates prescribed in G.O. No. 2592, Revenue, dated 13th December 1934, may be given effect to from fasli 1348 and that if eventually it is decided to reduce the rates, the ryots may be allowed the refund of the

difference or the difference adjusted against subsequent dues. If Finance's suggestion i accepted, the rates for the lands already under irrigation will be Rs. 10 and Rs. 15 and for new irrigation Rs. 5 and Rs. 7-8-0 (concessional rates).

Orders may be obtained in circulation.
T.M.S.M.—25-2-39.

3. For orders whether the suggestion of this department may be pressed.

T. M. S. MANI—25-2-39.

I cannot see any justification for departing from the order passed in similar circumstances last year, viz., collecting old rates pending a final decision regarding the new rates For orders.

B. G. HOLDSWORTH—28-2-39.

I agree with the Revenue Secretary.

T. P[RAKASAM]—3-3-39.

The Revenue Department is in no mood to get revenue, it seems. Why should we be waiting for this disposal indefinitely? It is well known that it is doubly difficult to collect an enhancement when it is postponed. Where a rate has been fixed and there is no valid reason, now at any rate, for excusing it, why should there be this postponement. The case should be examined again please.

C. R[AJAGOPALACHARIAR]—5-3-39.

Reference from the Board of Revenue, dated 6th March 1939, *No. H.* 843/37-16.

The Basavanna channel takes off from the Tunghabhadra river near the village of Valvapur, Hospet taluk, above the Valvapur anicut. In December 1924, the Government sanctioned an estimate of Rs. 4·24 lakhs for improving and extending the channel The scheme aimed at—

(1) Giving supply of water for the irrigation of 2,000 acres of lands previously unirrigated under the extension channel.

(2) Giving a supplemental supply to the Raya channel in which the supply owing to the infall of a big drainage course at 1 mile 4 furlongs is cut off frequently during the irrigation season.

(3) Ensuring a steady supply in the Basavanna channel, the Raya channel and the Kamalapuram tank.

It was expected in 1924 that with a water-cess of Rs. 8 an acre on dry lands the scheme would yield a net revenue of Rs. 27,309 which was equal to about 6·45 per cent on the capital outlay of 4·24 lakhs. In September 1928, the estimate was increased to Rs. 5·51 lakhs the excess being chiefly due to blasting of hard rock in the excavation of the channel which was not anticipated at the time of the preparation of the original estimate. The estimate was further increased to Rs. 5·93 lakhs in November 1933. It was found that a water-cess of Rs. 11 per acre for the first crop and of Rs. 5-8-0 per acre for the second and third crops was necessary to make the scheme remunerative.

2. On the question of levy of water-cess for irrigation the Basavanna channel (including the extension channel) the Raya channel and the Kamalapuram tank, H.M. Revenue, noted as follows :—

"I do not think the ryots can pay Rs. 11 an acre in this area—at least until price rise materially. The soil is poor; the country undulating and in places rocky [Mr. Galletti took the cost as Rs. 6,17,479 but the latest estimate of cost is Rs. 5,92,800. What is the rate of interest to be obtained in this area? I don't think it is as high as 5½ per cent. Please see if any lower rate of water-cess can be permitted under the existing orders.]

"2. It is probably desirable to give some concessional rate on lands to be newly irrigated in the first three years to encourage rapid development and help the ryots to meet the cost of preparing the land for irrigation.

A. Y. G. C[AMPBELL]—26-1-34."

This department noted that a rate of Rs. 7-8-0 per acre was necessary to get a return of 4 per cent on the works outlay. Finance Department, however, stated that a rate of Rs. 7-8-0 an acre was too low since the return was only 2·2 per cent. They also stated that it did not seem correct to fix a low rate of water-cess on the ground of low prices and that the proper course seemed to be to fix a water-rate which the ryots could pay in normal

times and to fix concessional rates so long as the abnormal low prices continued. That department suggested the rate may be put at Rs. 10 and a temporary concession given if that was necessary. The further notes of this department are extracted below for ready reference.

"Finance Secretary agrees to a temporary concession, which presumably is distinct from the concession mentioned in the Hon'ble Member's minute above. The concessional rates may therefore be worked on the basis of Rs. 7–8–0 a year, i.e.—

Rs. 2–8–0 for the first two years,
Rs. 5 for the third year, and
Rs. 7–8–0 for the fourth year.

The charge for the fifth year may be tentatively fixed at Rs. 10 as suggested by Finance Secretary, the question whether this should be collected being considered when it is due for collection.

May be definitely fixed at Rs. 10 : but the Board may be asked to submit a report, six months before the beginning of the fasli in which the Rs. 10 rate is due to come in whether in view of the trend of prices and the development of irrigation the maximum should be introduced.

J.A.T.

Rs. 10, Rs. 5 and Rs. 15 will then be mentioned, in rules II (*a*), (i), (ii) and (iii) and Rs. 5 in rule II (*b*) in the draft rule III will read "for the regular irrigation . . . under irrigation the rates to be charged in respect of the first two years of irrigation shall be one-fourth of the rates specified in clause (*a*) of rule II in respect of the third year of irrigation shall be one-half and in respect of the fourth year of irrigation shall be three-fourths of these rates." The order and preamble will require modification.

T. N. S. RAGHAVAN—31–5–34."

It will be seen from the above extracts, that as observed by Secretary on page 5 ante, two concessions were considered and accepted :—

(1) A graduated scale on new lands to allow for the cost of bringing *new lands* under irrigation ; and

(2) the adoption of a rate lower than Rs. 11 on the ground of low level of prices.

Concession (1) applied obviously only to the "new" area, but concession (2) would seem to apply to both new and old areas as prices affect both equally.

3. In paragraph 2 of G.O. No. 1452, Revenue (Confdl.), dated 25th July 1934, the Government observed that the soil in the area was poor and the country undulating and in places rocky and that the rate of water-cess would therefore be fixed at Rs. 10 for a first crop and in order to encourage rapid development of irrigation and help the ryots to meet the cost of preparing the land for irrigation concessional rates of water-cess would be charged during the first four years on lands to be newly brought under irrigation. The Board was requested to submit a report, six months before the beginning of the fasli in which the Rs. 10 was due to come in whether in view of the trend of prices and the development of irrigation the maximum rate should be introduced. The above order contemplated grant of concession only in regard to *new* irrigation.

4. When the draft rules for the levy of water-cess were under consideration the Government asked the Board to report the stage of the work relating to the localization and fixation of the ayacut under the Raya channel, Kamalapuram tank and the Basavanna channel and whether the ryots' consent to the inclusion of lands in the ayacuts on the lines proposed had been obtained. In June 1935 the Board submitted a copy of a reference issued by it to the Collector asking him to submit a full report in the matter. A copy of the Collector's letter, dated 18th May 1935, was also sent to Government. In that letter it was stated that the ryots were not willing to take water from the channel paying a water-cess of Rs. 11 an acre but were willing to do so only if water-cess of Rs. 4 (old rate) per acre was charged. The Board was asked to draw the attention of the Collector to rule II (*a*) (i) under which the ultimate rate was fixed at only Rs. 10 (and not Rs. 11) and to Rule III of the same rule in which temporary reduction of the rates had been sanctioned for the first four years. Subsequently the Collector reported that the ryots requested that the maximum rate of water-cess should be fixed at Rs. 7 instead of at Rs. 10, that Rs. 2–8–0 per acre should be charged for the first two years and Rs. 5 per acre during the next two years and the full rate of Rs. 7 from the fifth year onwards. The Government agreed with the Collector of Bellary and the Board of Revenue that it was premature to consider then whether any reduction was necessary in the maximum rates of water-cess to be levied. The Board was asked to submit a report on the matter in due course.

5. All the works connected with the project were completed, and the extension anal came into beneficial use from June 1936. The Executive Engineer reported that he revised rates of water-cess should be given effect to from fasli 1346. (Full rate of Rs. 10 per acre was leviable from old irrigation and concessional rates of Rs. 2-8-0 in espect of new irrigation.)

The ryots on whose lands the Rs. 10 rate was leviable petitioned to the Board of Revenue and to the Government against the levy of Rs. 10 per acre as against the old ate of Rs. 4 per acre. The arguments advanced by them were—

(1) Publicity was not given for the enhancement of water-cess in fasli 1346.
(2) The levy of Rs. 10 per acre when the wet assessment in the neighbourhood was within Rs. 7 was not just.
(3) Some of the items of work contemplated had not been carried out and the introduction of the new rates in fasli 1346 was not justified.
(4) Standing permits for irrigation had been issued as from fasli 1347 and yet penalty was levied in fasli 1346.

The Board of Revenue found that it was not notified to the ryots that the enhanced ates would be brought into force for fasli 1346 before cultivation began in June 1936. It recommended that the new rates might as a matter of grace be introduced from fasli 1347 and that the excess amounts already collected may be ordered to be adjusted owards the dues of fasli 1347 or refunded if adjustment was not possible in any individual case. In the Memorandum, dated 8th January 1938, the Government accepted he Board's recommendation and directed that the old rates of water-cess should be evied for fasli 1346 on lands previously under irrigation.

6. In the notes on page 2 above, it was suggested that the water-cess under Basavanna and Raya channels and Kamalapuram tank should be something less than Rs. 10 per acre. The Board was asked to furnish certain statistics regarding extent of wet lands, dry lands and the wet and dry rates, etc., for judging whether there was a case for a reconsideration of the water rate. In May 1938 the Government, in continuation of the Government Memorandum, dated 8th January 1938, and pending further orders, requested the Board to instruct the Collector of Bellary to collect water-cess at the old rates for fasli 1347 also in respect of the lands previously under irrigation.

7. The Board's report has been received. The statement shows the excess payments to be made by ryots in respect of the several classes of land separately.

8. In the meantime petitions have been received requesting that the old rates of Rs. 4 and Rs. 6 per acre (for a first and dufasal crops respectively) be continued for the current fasli also (fasli 1348). It was suggested by this department that water rates might be collected at the old rates, pending final decision regarding the new rates. The Hon'ble the Minister for Revenue has accepted the suggestion. The Hon'ble the Prime Minister has not however accepted the suggestion and would have the question t **A** above settled.

9. So far as *new irrigation* is concerned, the concessional rates are as follows :—

Fasli.	Rs.	A.	P.
1346	2	8	0
1347	2	8	0
1348	5	0	0
1349	7	8	0
1350	10	0	0

In paragraph 2 of G.O. No. 1452, Revenue (Confdl.), dated 25th July 1934, the Board has been asked to report six months before the beginning of the fasli in which the Rs. 10 rate is due to come in (i.e., fasli 1350) whether in view of the trend of prices and the development of irrigation the maximum rate should be introduced.

So far as old irrigation is concerned, only the old rates have been collected for faslis 1346 and 1347.

For orders on the question of the revision of the rates of water-cess.

V.N.R.—18-3-39.

Attention is invited to the note at pages 2-3 above and the statement * put up. I have had the figure analysed in the statement. It will be observed that in respect of almost all classes and sorts of the old ayacut, the prescribed water-rate of Rs. 10 plus the dry assessment is very much above the corresponding wet assessment. I submit that Rs. 10 per acre is really too much in this case and that a reduction is called for.

Public Works and Finance should see.

T. M. S. MANI—18-3-39.

* Printed at the end.

Please analyse the figures as instructed but first check the dry assessments with the settlement tables for the district. It is surprising if the dry rates for 3–1 and 3–2 are the same and that the rates for 4–1 are higher than for 3–2.

B. G. HOLDSWORTH—19-3-39.

The rates given in the statement submitted by the Board of Revenue have been checked with the money rates in the revised settlement tables. The only difference noticed is as regards dry lands coming under 3–2. The correct dry rate for this class and sort of soil is Rs. 2 and not Re. 1–2–0 as shown in the Board's statement.*

2. The figures have been analysed as indicated by the Secretary and the results are shown in the statement † submitted. [For purposes of this statement, Rs. 2 has been taken as the rate for 3–1 lands.]

T. M. S. MANI—5-4-39.

The question is what water-rate should be charged on the ayacut under these channels. As orders stand the position is as follows :—

	Rs. A. P.
Old registered wet	No charge.
Dry lands previously under irrigation	10 0 0 per acre water-cess for single crop.
Dry lands newly brought under irrigation—	
First year	2 8 0
Second year	2 8 0
Third year	5 0 0
Fourth year	7 8 0
Fifth year	10 0 0

A It was thought that Rs. 10 fixed for the fifth year might be too high and the Board was instructed to report in due course with reference to ruling prices whether the rate could be put up after four years to Rs. 10. I have noted above that this temporary reduction of the maximum rate on the ground of prices should on the reasoning have been allowed to the dry area already irrigated and that the water-rate payable on it should until prices rise have been fixed temporarily at Rs. 7–8–0 instead of Rs. 10.

B Please see the figures at the statement put up †. Fifty-one per cent of the registered wet area pays Rs. 10–10–0 and above as wet assessment. With a water-rate of Rs. 10 per acre the *whole* of the irrigated dry area would pay Rs. 10–4–0 and above. Rs. 10 is apparently rather too high as compared with the assessment on the registered wet ayacut. Eighty per cent of the registered wet area pays Rs. 8–4–0 and above. With a Rs. 7–8–0 water-rate 55 per cent of the irrigated dry area would pay Rs. 8–1–0 and above and the remaining 45 per cent would pay Rs. 7–14–0 and Rs. 7–12–0 against the Rs. 7–2–0 and Rs. 5–15–0 paid by the remaining 20 per cent of the registered wet ayacut. It is true that with a Rs. 7–8–0 water-rate none of the irrigated dry would pay more than Rs. 9–8–0 per acre whereas 51 per cent of the registered wet area pays Rs. 10–10–0 and above. With the land revenue concession which has been granted the Rs. 10–10–0 rate would become Rs. 8–10–0 while the Rs. 9–8–0 rate would be reduced only to Rs. 9–4–0. There is not therefore the same disparity as would appear.

In view of the revenue paid on the registered wet ayacut it cannot be considered that a water-rate of Rs. 7–8–0 is too much to be paid by Bellary soils. On 50 per cent of the registered wet Rs. 9–12–0, Rs. 10–12–0 and Rs. 11 of the consolidated wet assessment represent charge for water. This fact might be adduced in defence of a water-rate of Rs. 10 but in view of the fact that the "concessions" apply to consolidated wet rates and not to water-rates, the above three figures are in practice reduced to Rs. 8, Rs. 8–12–0 and Rs. 8–15–0. On the remaining 49 per cent of the wet ayacut the charge for water is Rs. 8–6–0, Rs. 7–11–0, Rs. 6–12–0 and Rs. 5–11–0 or, when reduced by the concessions, Rs. 6–13–0, Rs. 6–4–0, Rs. 5–8–0 and Rs. 4–10–0. On

M the whole therefore there is a good case for imposing only a Rs. 7–8–0 water-rate on the old irrigated dry area, at any rate until a consideration of prices shows that the ultimate rate on the newly irrigated area can be raised to Rs. 10.

* Not printed. † Printed at the end.

A | It is proposed therefore that on the old irrigated dry area the rate for this fasli may be collected at Rs. 7–8–0 instead of Rs. 4 which prevailed before the project.

B. G. HOLDSWORTH—13–4–39.

PUBLIC WORKS DEPARTMENT.

This department may agree with Revenue.

K. G. MENON—15–4–39.

K. RAMUNNI MENON—15–4–39.

FINANCE (ACCOUNTS) DEPARTMENT.

The case relates to the rate of water-cess to be levied for the irrigation of crops on dry lands already under irrigation before the project for the improvement and extension of the Basavanna channel (in the Hospet taluk, Bellary district) was executed.

2. Perusal is solicited of the notes on pages 7–10 ante summarizing the facts and the previous discussions on the case and the Revenue Secretary's note in pages 10–11 above. Under rule II of the rules for the levy of water-cess in the Appendix to G.O. No. 2592, Revenue, dated 13th December 1934, the following rates are to be levied :—

	PER ACRE. RS.
(i) For a first irrigated crop not being a dufasal crop	10
(ii) For a second or third irrigated crop not being a dufasal crop ...	5
(iii) For an irrigated dufasal crop	15

The rules contemplate the introduction of these rates from the fasli in which the project is completed, i.e., from fasli 1346.

3. The owners of the dry lands which were already under irrigation have now submitted petitions requesting a reduction of the water-cess. Before the project, they were paying Rs. 4 per acre for single crop and Rs. 6 for dufasal crop, with corresponding rates for other crops. The Revenue Secretary has observed that a water-rate of Rs. 10 per acre prescribed in the rules is rather too high as compared with the assessment on A | the registered wet ayacut. He accordingly proposes that only a Rs. 7–8–0 water-rate may be levied from this fasli on the old irrigated dry area, at any rate until a consideration of prices shows that the ultimate rate on newly irrigated area can be raised to Rs. 10.

4. In connexion with the issue of the rules for the levy of water-cess, this department had already expressed the view that Rs. 7–8–0 an acre would be too low and noted that the return at this rate would be only 2·2 per cent. A rate of Rs. 10 an acre was agreed to by this department as a concession with reference to the Hon'ble the Minister for Revenue's note that the ryots may not be able to pay at Rs. 11 an acre, the rate originally suggested by the Board of Revenue. Even with a Rs. 10 rate, the return expected is only 31·31 per cent (not taking into account the concessional rates charged during the first four years on lands newly brought under irrigation).

From the statements put up, it is seen that the extent of the land previously irrigated is 730 acres and of the land newly irrigated or to be newly irrigated is 1,858 acres. The loss of revenue by adopting a water rate of Rs. 7–8–0 instead of Rs. 10 on all these lands will be roughly Rs. 2,588 × Rs. 2–8–0 or Rs. 6,470 per annum until on a consideration of prices the rates are raised to Rs. 10. As, it is considered that the levy of a water-rate of Rs. 10 will cause hardship to the ryots, it is for orders whether this department may provisionally agree to the reduced rate of Rs. 7–8–0 an acre proposed by Revenue pending orders on the report called for in paragraph 2 of G.O. No. 1452, Revenue, dated 25th July 1934.

C.A.S.—25–4–39.
W.S.B.—26–4 39.

The Revenue Secretary recommends that water-cess may be collected at the proposed rates from this fasli, viz., fasli 1348. With reference to the Memorandum, dated 6th May 1938, the Collector of Bellary would have collected for fasli 1347 water-cess at the old rates (Rs. 4 for single crop and Rs. 6 for dufasal crop). For orders whether this department may agree to the introduction of the proposed rates from fasli 1348.

C.A.S.—25–4–39.
W.S.B.—26–4–39.

5. After orders are passed, the case may be returned to Revenue.

C. A. SUNDARAM AYYAR—25-4-39.
D. W. DODWELL—26-4-39.
W. SCOTT BROWN—26-4-39.

REVENUE DEPARTMENT.

The note from page 7 explains the case. May be circulated to the Hon'ble the Minister for Revenue and the Hon'ble the Prime Minister for orders.

T. M. S. MANI—27-4-39.
B. G. HOLDSWORTH—28-4-39.

The economic condition for fasli 1348 being in no way better than the condition of 1347, the same concession as in fasli 1347 may be extended for fasli 1348. The Premier is requested to reconsider his view.

T. P[RAKASAM]—23-6-39.

I agree. But I would like notice to be given that the higher rate will be recovered from next fasli onwards.

C. R[AJAGOPALACHARIAR]—2-7-39.

Please see the orders in circulation above. The orders are (in effect) that the old rate of Rs. 4 per acre for a first crop and Rs. 6 per acre for a dufasal crop which were levied in respect of dry lands already under irrigation in faslis 1346 and 1347 should be levied in fasli 1348 also instead of the rates of Rs. 7-8-0, etc., proposed at **A** on page 11 above. A draft order is submitted for approval. May be sent to Finance for perusal after issue.

V.N.R.—5-7-39.

Hon'ble Ministers have passed orders regarding fasli 1348 and the Hon'ble the Prime Minister has ordered that the higher rate should be collected from fasli 1349.

At page 10 above it was pointed out that nothing higher than Rs. 7-8-0 per acre should be charged on the old irrigated dry area until prices improve. Please see also the noting at pages 7-11. Finance have agreed to this rate of Rs. 7-8-0 per acre instead of the rate of Rs. 10 on the old irrigated dry area pending the orders to be passed in respect of the area *newly* brought under irrigation with reference to **A** at page 11 above. No orders have been passed on this point.

2. Fasli 1349 has commenced and it is for orders whether only Rs. 7-8-0 may be charged this fasli instead of Rs. 10 on the *old* irrigated dry area.

T.M.S.M.—5-7-39.

Order regarding fasli 1348 may be issued first and the file sent up again for consi-
X deration as regards fasli 1349.

T. P[RAKASAM]—6-7-39.
C. R[AJAGOPALACHARIAR]—7-7-39.

A draft official memorandum is submitted for approval.

T.M.S.M.—7-7-39.
B.G.H.—7-7-39.

[Official Memorandum No. 2027-F/37-11, Revenue, dated 7th July 1939.]

The memorandum to the Board of Revenue has been issued. The file is submitted with reference to **X** in the minute of the Hon'ble the Minister for Revenue above.

T.M.S.M.—10-7-39.

Mr. Campbell, Revenue Member, noted on 26th January 1934 referring to this channel and the lands irrigated therefrom that the ryots of this area would not be able to pay the project rate of Rs. 11 per acre so long as the prices did not rise materially. He further added that the soil was poor and the country undulating and in places rocky. He was of opinion that concessional rates should be given in this area in the first three years to encourage rapid development.

The Under Secretary who has served in that area noted that in respect of all classes and sorts of the old ayacut the prescribed water rate of Rs. 10 plus the dry assessment is very much above the corresponding wet assessment and that Rs. 10 per acre is really too much in this case and reduction is called for.

Under these circumstances, the Hon'ble the Prime Minister agreed to the levy of concessional rate for fasli 1348 but wanted notice to be given that higher rates would be collected from the next year. We are now considering the next year 1349. I am not able to reconcile myself to the levy of higher rates for this fasli also having regard to the fact that only recently for the same fasli we have extended the concessional rate of Rs. 5 to Cauvery-Mettur Project area where the project rate was Rs. 15. Bellary district is a famine-ridden district and the soil of the area has not in any way improved over the description by Mr. Campbell. This is an area where differential water rate system would help the people. Until that question is decided, we may levy last year's concessional rate for this fasli also.

T. P[RAKASAM]—23-7-39.

Very well.

C. R[AJAGOPALACHARIAR]—16-8-39.

A draft order is submitted for approval. Public Works and Finance may see after issue.

T. M. S. MANI—18-8-39.

PUBLIC WORKS DEPARTMENT.

[G.O. No. 2138, Revenue, dated 18th August 1939.]

May be perused and passed on to Finance.

K. G. MENON—22-8-39.

FINANCE (ACCOUNTS) DEPARTMENT.

The case may be perused and returned to Revenue.

C. A. SUNDARAM AYYAR—26-8-39.

D. W. DODWELL—28-8-39.

STATEMENT.

Total wet area.		Percentage of column 2 to total of wet land in the ayacut.	Total dry area that with the water rates of Rs. 10, Rs. 7-8-0 and Rs. 4 would pay			Extent.	Percentage of column 7 to total dry irrigated area.
Rate.	Extent.		Rs. 10 (water rate).	Rs. 7-8-0 (water rate).	Rs. 4 (water rate).		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RS. A. P.	ACS.		RS. A. P.	RS. A. P.	RS. A. P.	ACS.	
13 0 0	609·58	11·9	12 0 0	9 8 0	6 0 0	30·38	1·2
11 14 0	585·50	11·4	11 2 0	8 10 0	5 2 0	89·89	3·5
10 10 0	1415·09	27·6	10 14 0	8 6 0	4 14 0	482·17	18 6
9 8 0	691·59	13·5	10 9 0	8 1 0	4 9 0	550·85	21·3
8 4 0	778·94	15 2	10 6 0	7 14 0	4 6 0	745·51	28·8
7 2 0	428·37	8·3	10 4 0	7 12 0	4 4 0	689·49	26·6
5 15 0	624·98	12·2					
	5,134·05						

C.F. 16.

DRAFT FOR APPROVAL

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SUBJECT: Rev. report.

From the Bd. of Rev. Ryces. No. H. 843/37-14 dt 11.11.38
To " " Opp. No. 2020F/37-8 dt 17-11-38
From " " Ryces No. H. 843/37-16 dt 6.3.39
To " " Opp. No. 2020F/37-11 dt 17.7.39.

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____.

READ *ALSO*:—

No. 2020F From Ryots + others, Petition dated _____ 19____

" 37 To the Bd. of Rev. Opp. No. 2020F/37-1 dt 31.5.37 p.1
" " " " Ends. " 2020F/37-2 dt 14.6.37 p.23
" " From " Ryces. H. 843/37-3 dt 18.6.37 p.31
" " To " " H. 843/37-7 " dt 22.11.37 p.33
Order Ms. " " H. 843/37-8 " dt 22.12.37 p.60
Resolution Rout. No. _____, dated _____ Opp. No. 2020F/37-5 dt 3.1.38 p.64
" " " Ends. No. 2020F/37-6 dt 4.5.38 p.68
" " " Opp. No. 2020F/37-7 dt 6.5.38 p.70

Rev. O. Ms. No. 2138, Revenue, dt 18.8.37

In Govt. Memo. No. 2020 F/37 dated 7.6.39. it was ordered that the old rates of water cess (viz, Rs. Four for a first crop and Rs. Six for a dryasal Cr should be levied for fasli 1348 also on lands previ under irrigation from the Basavanna Channel, the Roya Channel and the Kamalapura tank in the Hospet taluk of Bellary district, and that amounts, if any, collected already in excess of those

djusted wherever possible, towards
ie dues for the Current fasli ...
1349), or refunded to the
arties in cases in which no
djustment is possible. (H.E.)
he Governor is now pleased to
irect that wherever the
ld rates referred to above,
hall continue to be levied on
he lands in question in ~~fasli~~
he Current fasli (1349) also.
~~he amount, if any, Collected~~ towards the dues
~~already in excess of those Rates~~ in the Current fasli
~~may~~ shall be refunded to

His Excellency

orders on p. 4(

eceived.....1939. Registered.....1939.

Abstract.

Assessment - Charge for water - (Bellary) - Hospet taluk - Basavanna and Roya channels and the Kamalapuram tank - Water-cess on lands previously under irrigation - Levy - Orders passed.

REVENUE DEPARTMENT.

G.O. Press No. 2138, dated the 18th August 1939.

Read the following:--

From Ryots and others, petitions, &c.,
To the Board of Revenue, Memorandum No. 2020 F/37-1, dated the 31st May 1937.
To the Board of Revenue, Endorsement No. 2020 F/37-2, dated the 14th June 1937.
To the Board of Revenue, Endorsement No. 2020 F/37-3, dated the 18th June 1937.
From the Board of Revenue, Refce. H. No. 843/37-7, dated the 23rd November 1937.
From the Board of Revenue, Refce. H. No. 843/37-8, dated the 22nd December 1937.
To the Board of Revenue, Memorandum No. 2020 F/37-5, dated the 8th January 1938.
To the Board of Revenue, Endorsement No. 2020 F/37-6, dated the 4th May 1938.
To the Board of Revenue, Memorandum No. 2020 F/37-7, dated the 6th May 1938.
From the Board of Revenue, Refce. H. No. 843/37-14, dated the 11th November 1938.
To the Board of Revenue, Memorandum No. 2020 F/37-8, dated the 17th November 1938.
From the Board of Revenue, Refce. H. No. 843/37-16, dated the 6th March 1939.
To the Board of Revenue, Memorandum No. 2020 F/37-11, dated the 7th July 1939.

O R D E R:--

In Government Memorandum No. 2020 F/37-11, dated the 7th July 1939, it was ordered that the old rates of water-cess (namely, Rupees four for a first crop and Rupees six for a dufasal crop) should be levied for fasli 1348 also on lands previously under irrigation from the Basavanna Channel, the Roya channel and the Kamalapuram tank in the Hospet taluk of the Bellary district, and that the amounts, if any, collected already in excess of those rates, should, either, be adjusted, wherever possible, towards the dues for the current fasli (1349), or refunded to the parties in cases in which no adjustment is possible. His Excellency the Gover

is now pleased to direct that water-cess at the old rates referred to above, shou[illegible] continue to be levied on the lands in questior the current fasli (1349) al...

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR

B.G. Holdsworth,
Secretary to Government.

To
The Board of Revenue.
Copy to the Collector of Bellary.

Kanakapuram Tank

4·1	13		✓	258	25	✓						
4·2	11	14	✓	15	40		1	2	15	44	✓	
4·3	10	10	✓	23	99							
4·4	9	8	✓	19	40		-	9 ✓	5	17		
5·2	8	4	✓	1	46							
7·1	10	10	✓	-	-		1	2	-	-	14 66	15 6
7·2	9	8	✓	2	97							
7·3	8	4	✓	65	11							
7·5	5	15	✓	1	51		-	4 ✓	32	13		
8·1	9	8	✓	14	57		-	14 ✓	99	34	23 48	41 1
8·2	8	4	✓	3	13		-	-				
8·4	5	15	✓	11	16		-	4 ✓	1	50		
8·3				-	-		-	6 ✓	-	3		

Total under

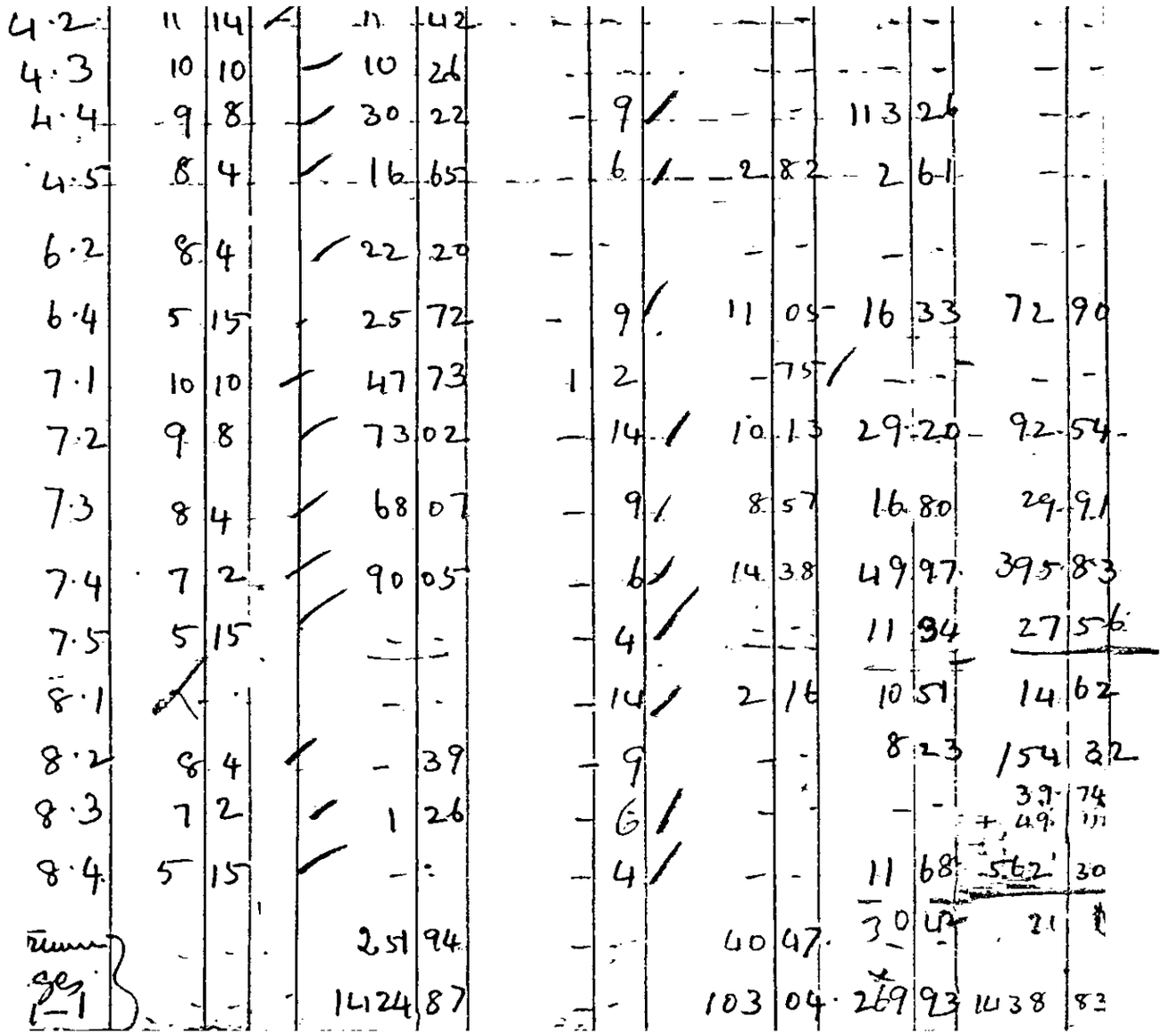
Kanakapuram tank	416	95				-			156	58	38·14	56 7
Basavanna channel	1424	87				-			103	04	269·93	1438 8
Raja channel	3793	93				-			695	56	94 80	25 5
Grand Total	5635	75				-			955	18	402 87	1524 0

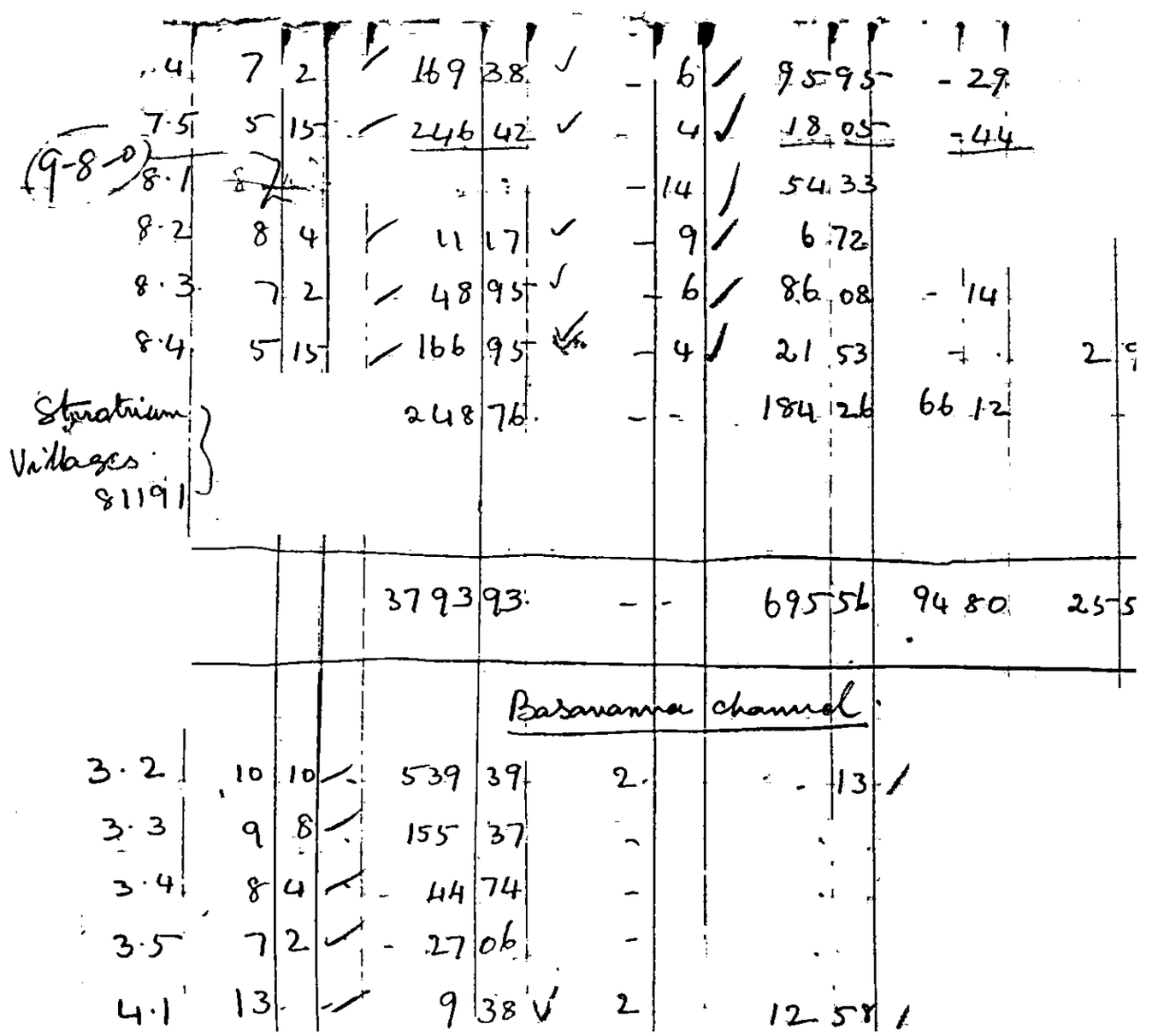
Copied

17/11

of the several fields included in the
act of lands likely to be irrigated maintained in the
Medical office Hospet, works to Acs. 1677-97 against
acres 1550.77. out of this an extent of Acs. 239-14
is been irrigated and an additional extent of Acs. 30.7
covered by other fit fields. that have been irrigate
have also been included in col 6

239.14
30.79
269.93





Revised statement showing the particulars of the wet Ayacut and dry lands irrigated under the channel.

Wet Ayacut.					Dry rate on each class or sort of soil on which wet rates are charged as the Ayacut	Dry lands irrigated								
Class & sort	Rate per acre		Extent			Previously under irrigation		Newly brought under irrigation		To be newly brought under irrigation as the result of project				
1	2		3		4	5		6		7				
					Raja channel									
3=1	11	14	282	35	✓									
3-2	10	10	670	18	✓	1	2	✓	86		03			
3-3	9	8	243	40	✓	1	2	✓	23	6	06			
3-4	8	4	300	09	✓		14	✓	70		93			
3-5	7	2	40	56	✓		9	✓	14	67				
4-1	13		~~349~~ 341	~~95~~ 95	✓	2		✓	15	79	22		7	
4-2	11	14	276	33	✓	1	2		4	35	✓			
4-3	10	10	1	24	✓		14	✓	1	12				
4-4	9	8	2	04	✓		½	✓			24			
4-5	8	4	32	47	✓		6	✓	4	64	66			
6-1	9	8	42	90	✓									
6-2	8	4	75	90	✓	1	2		4	31	✓	11		
6-3	7	2	51	11	✓		14	✓	9	47				
6-4	5	15	173	22	✓		9	✓	49	07	5	10		
7-1	10	10	123	30	✓	1	2	✓	11	80	7	20	9	38
7-2	9	8	107	70	✓		14	✓	78	38	5	86	8	30
7-3	8	4	137	56	✓		9	✓	33	25	1	40	3	86

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